



# Combining Financial Statements/Schedules and Supplemental Information



## NONMAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specific purposes.

#### ROAD FUND

This fund was established to provide for maintenance and construction of roadways and for specialized engineering services to other governmental units and the public. Revenues consist primarily of the County's share of state highway user taxes and are supplemented by federal funds, vehicle code fines, and fees and reimbursements for engineering services provided.

#### HCD FUND

The Housing and Community Development Fund was established to receive federal community development block grants as well as state grants. Expenditures are for special projects related to various housing programs within the County.

#### AIR POLLUTION FUND

This fund was established to provide for control of air pollution from motor vehicles and other sources in order to attain health based air quality standards. Revenue sources include license and permit fees, fines, state and federal funds, charges to property owners and vehicle registration fees.

#### LIGHTING MAINTENANCE DISTRICT FUND

This fund was established to provide street and road lighting services to specified areas of the County. Revenue sources include ad valorem taxes, benefit fees, state funding and charges to property owners.

### COUNTY LIBRARY FUND

This fund was established to provide library services for the unincorporated area as well as 11 of the incorporated cities within the county. The County Library now operates a headquarters, 32 branches and 2 bookmobiles. Property taxes provide most of the fund's revenues; federal aid, state aid and fines provide the remaining revenues.

### ASSET FORFEITURE PROGRAM FUND

This fund was established to account for assets which have been seized by law enforcement agencies during the investigation of criminal activities. These monies and the interest derived therefrom are used for the prevention, investigation, apprehension and prosecution of drug and other criminal law violators.

### INMATE WELFARE PROGRAM FUND

This fund was established to receive telephone and other vending commissions and profits from stores operated in connection with the county jail and probation facilities. Fund expenditures, by law, must be solely for the benefit, education and welfare of confined inmates.

### INACTIVE WASTESITES FUND

This fund was established to receive one-time homeowner association deposits and residual funds from the sale of the County's Solid Waste System. Expenditures include repairs, maintenance and care for the County's inactive landfill sites in accordance with all applicable governmental regulations, laws and guidelines.

### CABLE TV FUND

This fund was established to account for revenue earned and expenditures made for cable television related projects appropriated for the benefit of the cable subscribers who have paid the user fees for this fund.



### **PARKLAND DEDICATION FUND**

This fund was established to receive and expend special park land dedication fees to developers of land as a condition for approval of any development. The fees are then used for the purchase of land and the development of land for park or recreational facilities. These facilities serve the future residents of such developments. In lieu of the payment of these fees, the developer may dedicate land for park or recreational facilities.

### **SANCAL FUND**

The nonprofit corporation fund, San Diego County Capital Asset Leasing Corporation, was established as a cost-effective means of financing the purchase of necessary equipment and the acquisition and construction of permanent buildings on behalf of the County through the sale of tax exempt certificates of participation.

### **COUNTY SERVICE DISTRICT FUNDS**

These special district funds were established to provide authorized services such as road, park, lighting maintenance, fire protection or ambulance service to specific areas in the County. They are financed by ad valorem property taxes in the area benefited or by special assessments levied on specific properties.

### **FLOOD CONTROL DISTRICT FUND**

This fund was established to account for revenues and expenditures related to providing flood control in the county. It is financed primarily by ad valorem property taxes and federal grants.

### **HOUSING AUTHORITY FUND**

This fund was established to account for revenues and expenditures related to providing decent housing in a suitable environment for individuals who cannot afford standard private housing. Contracts with the U.S. Department of Housing and Urban Development provide the major funding sources.

### **REALIGNMENT FUND**

This fund was established to account for revenues and expenditures related to providing health, mental health and public assistance programs to qualifying individuals. It is based upon the state health and welfare realignment act of 1991. The financing is provided by a one-half cent sales tax as provided in the State's Revenue and Taxation Code.

### **PUBLIC SAFETY FUND**

This fund was established to account for revenues and expenditures related to providing public safety services such as sheriffs, fire protection, county district attorneys and county corrections. It does not include courts, but provides for an allocation to cities. It is financed by a one-half sales and use tax passed through a voter approved state proposition.

### **IN HOME SUPPORT SERVICES (IHSS) PUBLIC AUTHORITY FUND**

This authority was established for the administration of the IHSS registry, investigation of the qualifications and background of potential registry personnel, referral of registry personnel to IHSS recipients and the provision for training of providers and recipients. Financing is provided by the Social Services realignment fund, federal and state programs.

### **OTHER SPECIAL DISTRICTS FUNDS**

These funds were established to receive user fees, and land lease revenues, fines and state funding. Expenditures include retracement or remonument surveys, improvements for grazing lands, wildlife propagation and aviation purpose capital improvements and repairs.

### **TOBACCO SECURITIZATION JOINT SPECIAL REVENUE FUNDS**

The Tobacco Securitization Joint Special Revenue Fund accounts for the transactions of the San Diego County Tobacco Asset Securitization Corporation and Tobacco Securitization Joint Powers Authority, two component units, that are blended into the County's financial statements.



## DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

### PENSION OBLIGATION BONDS FUND

This fund receives payments from the County and other agencies for payment of principal and interest due on taxable pension obligation bonds. The debt issue was used to satisfy the County's requirement to amortize the unfunded actuarial accrued liability with respect to retirement benefits accruing to members of the association.

### SANCAL FUND

This fund receives rental payments based on lease purchase agreements from the capital outlay fund and the general fund for payment of principal and interest due on certificates of participation. These debt issuances are legal obligations of a nonprofit corporation and were issued to finance the purchasing of necessary equipment and the acquisition and construction of permanent buildings by the County. Debt is secured by the lease purchase payments from the County.

### REDEVELOPMENT AGENCY FUND

This fund receives proceeds of redevelopment area incremental taxes and interest revenues based on a trust agreement between the agency and a trustee bank for payment of principal and interest due on revenue bonds. Pledged installments from the county airport system are deposited with a trustee and are available if taxes and interest are insufficient to pay debt service payments. In addition to the pledged amounts, a bond reserve was funded with bond proceeds.

## CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds)

## CAPITAL OUTLAY FUND

This fund is used exclusively to finance the acquisition, construction and completion of permanent public improvements including public buildings and for the costs of acquiring land and permanent improvements. The fund may also be used to make annual payments on bond indebtedness for the construction of public facilities and to acquire public facilities through lease purchases. Revenues are obtained from the sale of fixed assets, from lease or rental of county-owned facilities, and from other funds such as grants and contributions when allocated by the Board of Supervisors to the fund.

### EDGEMOOR DEVELOPMENT FUND

This fund is exclusively for assisting in the development of the Edgemoor property. The Edgemoor property represents approximately 375 acres of county owned land and 50 acres owned by the Grossmont Union High School District in the Santee area. Future development may include parks, a library, housing, a fire station, post office and others. Revenues are derived from the sale or lease of land within the Edgemoor property.

### SANCAL FUND

This fund is used to account for the expenditures of the proceeds from the sale of nonprofit corporation certificates of participation for the purchase of various types of equipment and the acquisition and construction of permanent buildings by the County.

### REDEVELOPMENT AGENCY FUND

This fund is used to account for the proceeds of redevelopment area incremental taxes, interest revenues and temporary loans. Redevelopment project expenditures, in accordance with California community redevelopment law, include redevelopment planning, design, improvement cost, professional services and administrative costs.



# Combining Financials Governmental Funds

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2006  
(In Thousands)**

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Pooled cash and investments	\$ 213,716	3,677	26,002	243,395
Cash with fiscal agents	996		2,189	3,185
Investments with fiscal agents	69,018			69,018
Receivables, net	108,023	323	9,526	117,872
Property taxes receivables, net	710	45	73	828
Due from other funds	10,000	4,272	2,520	16,792
Advances to other funds		83		83
Inventory of materials and supplies	1,765			1,765
Deposits with others	2,885			2,885
Prepaid items	2		825	827
Restricted assets:				
Cash with fiscal agents	3,525	33,793	227	37,545
Investments with fiscal agents	45,582	42,062	49,080	136,724
<b>Total assets</b>	<b>456,222</b>	<b>84,255</b>	<b>90,442</b>	<b>630,919</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	12,834		7,317	20,151
Accrued payroll	1,294			1,294
Due to other funds	50,057	1,328	5,870	57,255
Advances from other funds	294		4,289	4,583
Deferred revenues	1,081	38	124	1,243
Unearned revenue	8,129	22	420	8,571
<b>Total liabilities</b>	<b>73,689</b>	<b>1,388</b>	<b>18,020</b>	<b>93,097</b>
Fund balances:				
Reserved fund balance:				
Reserved for encumbrances	29,448	990	4,895	35,333
Reserved for notes receivable and advances	41,195	83	1,000	42,278
Reserved for inventory of materials and supplies	1,765			1,765
Reserved for debt service	45,801	81,794		127,595
Reserved for other purposes	70,832		1,075	71,907
Unreserved:				
Designated for landfill postclosure and inactive landfill maintenance	72,280			72,280
Undesignated	121,212		65,452	186,664
<b>Total fund balances</b>	<b>382,533</b>	<b>82,867</b>	<b>72,422</b>	<b>537,822</b>
<b>Total liabilities and fund balances</b>	<b>\$ 456,222</b>	<b>84,255</b>	<b>90,442</b>	<b>630,919</b>

# Combining Financials Governmental Funds



**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
Special Revenue Funds  
June 30, 2006  
(In Thousands)**

	Road Fund	Housing and Community Development Fund	Air Pollution Fund	Lighting Maintenance District Fund
<b>ASSETS</b>				
Pooled cash and investments	\$ 68,047	3,677	17,825	616
Cash with fiscal agents	248			
Investments with fiscal agents				
Receivables, net	17,746	34,045	2,704	22
Property taxes receivables, net				28
Due from other funds	7,146	208	77	5
Inventory of materials and supplies	1,470		98	
Deposits with others	2,800			
Prepaid items				
Restricted assets:				
Cash with fiscal agents				
Investments with fiscal agents				
<b>Total assets</b>	<b>97,457</b>	<b>37,930</b>	<b>20,704</b>	<b>671</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	3,735	1,302	1,683	121
Accrued payroll	639		236	
Due to other funds	2,955	4,540	238	8
Advances from other funds				
Deferred revenues	470			14
Unearned revenue	1,577	55	824	15
<b>Total liabilities</b>	<b>9,376</b>	<b>5,897</b>	<b>2,981</b>	<b>158</b>
Fund balances:				
Reserved fund balance:				
Reserved for encumbrances	16,011		9,148	7
Reserved for notes receivable and advances		32,052		
Reserved for inventory of materials and supplies	1,470		98	
Reserved for debt service				
Reserved for other purposes	52,426			16
Unreserved:				
Designated for landfill postclosure and inactive landfill maintenance				
Undesignated	18,174	(19)	8,477	490
<b>Total fund balances</b>	<b>88,081</b>	<b>32,033</b>	<b>17,723</b>	<b>513</b>
<b>Total liabilities and fund balances</b>	<b>\$ 97,457</b>	<b>37,930</b>	<b>20,704</b>	<b>671</b>



## Combining Financials Governmental Funds

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
Special Revenue Funds  
June 30, 2006  
(In Thousands)**

(Continued)	County Library Fund	Asset Forfeiture Program Fund	Inmate Welfare Program Fund	Inactive Wastesites Fund
<b>ASSETS</b>				
Pooled cash and investments	\$ 10,726	5,930	5,070	4,989
Cash with fiscal agents				
Investments with fiscal agents				69,018
Receivables, net	137	63	1,096	163
Property taxes receivables, net	564			
Due from other funds			27	1
Inventory of materials and supplies	68	27	101	
Deposits with others				
Prepaid items				
Restricted assets:				
Cash with fiscal agents				
Investments with fiscal agents				
<b>Total assets</b>	<b>11,495</b>	<b>6,020</b>	<b>6,294</b>	<b>74,171</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	1,136	143	176	621
Accrued payroll	351			29
Due to other funds	375	52	169	224
Advances from other funds				
Deferred revenues	425			
Unearned revenue	399			962
<b>Total liabilities</b>	<b>2,686</b>	<b>195</b>	<b>345</b>	<b>1,836</b>
Fund balances:				
Reserved fund balance:				
Reserved for encumbrances	409	239	308	55
Reserved for notes receivable and advances				
Reserved for inventory of materials and supplies	68	27	101	
Reserved for debt service				
Reserved for other purposes	87			
Unreserved:				
Designated for landfill postclosure and inactive landfill maintenance				72,280
Undesignated	8,245	5,559	5,540	
<b>Total fund balances</b>	<b>8,809</b>	<b>5,825</b>	<b>5,949</b>	<b>72,335</b>
<b>Total liabilities and fund balances</b>	<b>\$ 11,495</b>	<b>6,020</b>	<b>6,294</b>	<b>74,171</b>

# Combining Financials Governmental Funds



**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Special Revenue Funds**  
**June 30, 2006**  
**(In Thousands)**

(Continued)	Cable TV Fund	Parkland Dedication Fund	SANCAL Fund	County Service District Funds
<b>ASSETS</b>				
Pooled cash and investments	\$ 2,289	9,425	117	17,083
Cash with fiscal agents				
Investments with fiscal agents				
Receivables, net	24	102		693
Property taxes receivables, net				60
Due from other funds	5	16	191	251
Inventory of materials and supplies	1			
Deposits with others				
Prepaid items				
Restricted assets:				
Cash with fiscal agents			2,292	
Investments with fiscal agents				
<b>Total assets</b>	<b>2,319</b>	<b>9,543</b>	<b>2,600</b>	<b>18,087</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	34		20	1,077
Accrued payroll	35			4
Due to other funds	12	109	13	337
Advances from other funds				294
Deferred revenues				53
Unearned revenue				484
<b>Total liabilities</b>	<b>81</b>	<b>109</b>	<b>33</b>	<b>2,249</b>
Fund balances:				
Reserved fund balance:				
Reserved for encumbrances	68	1,218		
Reserved for notes receivable and advances				
Reserved for inventory of materials and supplies	1			
Reserved for debt service				
Reserved for other purposes				1,366
Unreserved:				
Designated for landfill postclosure and inactive landfill maintenance				
Undesignated	2,169	8,216	2,567	14,472
<b>Total fund balances</b>	<b>2,238</b>	<b>9,434</b>	<b>2,567</b>	<b>15,838</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,319</b>	<b>9,543</b>	<b>2,600</b>	<b>18,087</b>



# Combining Financials Governmental Funds

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
Special Revenue Funds  
June 30, 2006  
(In Thousands)**

(Continued)	Flood Control District Fund	Housing Authority Fund	Public Safety Fund	In Home Support Services Fund
<b>ASSETS</b>				
Pooled cash and investments	\$ 19,175	26,287	21,413	524
Cash with fiscal agents		748		
Investments with fiscal agents				
Receivables, net	257	9,601	41,094	19
Property taxes receivables, net	58			
Due from other funds	700	40	1,319	
Inventory of materials and supplies				
Deposits with others		85		
Prepaid items		2		
Restricted assets:				
Cash with fiscal agents				
Investments with fiscal agents				
<b>Total assets</b>	<b>20,190</b>	<b>36,763</b>	<b>63,826</b>	<b>543</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	450	1,239		139
Accrued payroll				
Due to other funds	309	958	39,290	374
Advances from other funds				
Deferred revenues	51	68		
Unearned revenue	56	3,757		
<b>Total liabilities</b>	<b>866</b>	<b>6,022</b>	<b>39,290</b>	<b>513</b>
Fund balances:				
Reserved fund balance:				
Reserved for encumbrances			1,957	28
Reserved for notes receivable and advances		9,143		
Reserved for inventory of materials and supplies				
Reserved for debt service				
Reserved for other purposes	16,626	81		
Unreserved:				
Designated for landfill postclosure and inactive landfill maintenance				
Undesignated	2,698	21,517	22,579	2
<b>Total fund balances</b>	<b>19,324</b>	<b>30,741</b>	<b>24,536</b>	<b>30</b>
<b>Total liabilities and fund balances</b>	<b>\$ 20,190</b>	<b>36,763</b>	<b>63,826</b>	<b>543</b>

# Combining Financials Governmental Funds



**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
Special Revenue Funds  
June 30, 2006  
(In Thousands)**

(Continued)	Other Special Districts Funds	Tobacco Securitization Joint Special Revenue Funds	Total Special Revenue Funds
<b>ASSETS</b>			
Pooled cash and investments	\$ 523		213,716
Cash with fiscal agents			996
Investments with fiscal agents			69,018
Receivables, net	83	174	108,023
Property taxes receivables, net			710
Due from other funds	14		10,000
Inventory of materials and supplies			1,765
Deposits with others			2,885
Prepaid items			2
Restricted assets:			
Cash with fiscal agents		1,233	3,525
Investments with fiscal agents		45,582	45,582
<b>Total assets</b>	<b>620</b>	<b>46,989</b>	<b>456,222</b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable		958	12,834
Accrued payroll			1,294
Due to other funds	94		50,057
Advances from other funds			294
Deferred revenues			1,081
Unearned revenue			8,129
<b>Total liabilities</b>	<b>94</b>	<b>958</b>	<b>73,689</b>
Fund balances:			
Reserved fund balance:			
Reserved for encumbrances			29,448
Reserved for notes receivable and advances			41,195
Reserved for inventory of materials and supplies			1,765
Reserved for debt service		45,801	45,801
Reserved for other purposes		230	70,832
Unreserved:			
Designated for landfill postclosure and inactive landfill maintenance			72,280
Undesignated	526		121,212
<b>Total fund balances</b>	<b>526</b>	<b>46,031</b>	<b>382,533</b>
<b>Total liabilities and fund balances</b>	<b>\$ 620</b>	<b>46,989</b>	<b>456,222</b>



## Combining Financials Governmental Funds

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
Debt Service Funds  
June 30, 2006  
(In Thousands)**

	Pension Obligation Bonds Fund	SANCAL Fund	Redevelopment Agency Fund	Total Debt Service Funds
<b>ASSETS</b>				
Pooled cash and investments	\$ 558	1,005	2,114	3,677
Receivables, net	13	290	20	323
Property taxes receivables, net			45	45
Due from other funds	4,255	14	3	4,272
Advances to other funds		83		83
Restricted assets:				
Cash with fiscal agents	27,882	4,729	1,182	33,793
Investments with fiscal agents	18,114	23,948		42,062
<b>Total assets</b>	<b>50,822</b>	<b>30,069</b>	<b>3,364</b>	<b>84,255</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Due to other funds		689	639	1,328
Deferred revenues			38	38
Unearned revenue			22	22
<b>Total liabilities</b>		<b>689</b>	<b>699</b>	<b>1,388</b>
Fund balances:				
Reserved fund balance:				
Reserved for encumbrances	990			990
Reserved for notes receivable and advances		83		83
Reserved for debt service	49,832	29,297	2,665	81,794
<b>Total fund balances</b>	<b>50,822</b>	<b>29,380</b>	<b>2,665</b>	<b>82,867</b>
<b>Total liabilities and fund balances</b>	<b>\$ 50,822</b>	<b>30,069</b>	<b>3,364</b>	<b>84,255</b>

# Combining Financials Governmental Funds



**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
Capital Projects Funds  
June 30, 2006  
(In Thousands)**

	Capital Outlay Fund	Edgemoor Development Fund	SANCAL Fund	Redevelopment Agency Fund	Total Capital Projects Funds
<b>ASSETS</b>					
Pooled cash and investments	\$ 6,850	14,254		4,898	26,002
Cash with fiscal agents	2,189				2,189
Receivables, net	7,303	204	811	1,208	9,526
Property taxes receivables, net				73	73
Due from other funds	1,364		518	638	2,520
Prepaid items				825	825
Restricted assets:					
Cash with fiscal agents			227		227
Investments with fiscal agents			49,080		49,080
<b>Total assets</b>	<b>17,706</b>	<b>14,458</b>	<b>50,636</b>	<b>7,642</b>	<b>90,442</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	4,012		1,926	1,379	7,317
Due to other funds	5,387	9		474	5,870
Advances from other funds				4,289	4,289
Deferred revenues				124	124
Unearned revenue	396			24	420
<b>Total liabilities</b>	<b>9,795</b>	<b>9</b>	<b>1,926</b>	<b>6,290</b>	<b>18,020</b>
<b>Fund balances:</b>					
<b>Reserved fund balance:</b>					
Reserved for encumbrances		4,894		1	4,895
Reserved for notes receivable and advances				1,000	1,000
Reserved for other purposes		250		825	1,075
<b>Unreserved:</b>					
Undesignated	7,911	9,305	48,710	(474)	65,452
<b>Total fund balances</b>	<b>7,911</b>	<b>14,449</b>	<b>48,710</b>	<b>1,352</b>	<b>72,422</b>
<b>Total liabilities and fund balances</b>	<b>\$ 17,706</b>	<b>14,458</b>	<b>50,636</b>	<b>7,642</b>	<b>90,442</b>



# Combining Financials Governmental Funds

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2006  
(In Thousands)**

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 308,363	1,189	1,239	310,791
Licenses, permits and franchise fees	9,977			9,977
Fines, forfeitures and penalties	3,844		50	3,894
Revenue from use of money and property	15,452	4,745	3,932	24,129
Aid from other governmental agencies:				
State	282,509		5,818	288,327
Federal	131,159		904	132,063
Other	6,641		15	6,656
Charges for current services	38,915		3,658	42,573
Other revenue	35,393	5,970	388	41,751
<b>Total revenues</b>	<b>832,253</b>	<b>11,904</b>	<b>16,004</b>	<b>860,161</b>
<b>Expenditures:</b>				
Current:				
General government	3,487	1,799	5,840	11,126
Public protection	13,296		247	13,543
Public ways and facilities	65,171			65,171
Health and sanitation	38,328			38,328
Public assistance	110,193			110,193
Education	31,223			31,223
Recreation and cultural	1,589			1,589
Capital outlay	35,699		55,608	91,307
Debt service:				
Principal	1,815	55,430		57,245
Interest and fiscal charges	12,051	85,072		97,123
Bond issuance costs	5,249	923		6,172
Payment to refunded bond escrow agent	24,040	216		24,256
<b>Total expenditures</b>	<b>342,141</b>	<b>143,440</b>	<b>61,695</b>	<b>547,276</b>
Excess (deficiency) of revenues over (under) expenditures	490,112	(131,536)	(45,691)	312,885
Other financing sources (uses):				
Sale of capital assets	114			114
Issuance of bonds and loans:				
Face value of bonds issued	154,831	11,780		166,611
Discount on issuance of bonds	(20,455)	(46)		(20,501)
Premium on issuance of bonds		1,308		1,308
Refunding bonds issued	428,800	32,430		461,230
Payment to escrow agent/refunded bond	(434,251)	(33,207)		(467,458)
Transfers in	84,585	117,461	56,209	258,255
Transfers out	(650,678)	(12,529)	(29,640)	(692,847)
<b>Total other financing sources (uses)</b>	<b>(437,054)</b>	<b>117,197</b>	<b>26,569</b>	<b>(293,288)</b>
<b>Net change in fund balances</b>	<b>53,058</b>	<b>(14,339)</b>	<b>(19,122)</b>	<b>19,597</b>
Fund balances at beginning of year	329,488	97,206	91,544	518,238
Increase (decrease) in Reserve for inventory of materials and supplies	(13)			(13)
<b>Fund balances at end of year</b>	<b>\$ 382,533</b>	<b>82,867</b>	<b>72,422</b>	<b>537,822</b>

# Combining Financials Governmental Funds



## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE For the Year Ended June 30, 2006 (In Thousands)

	Road Fund	Housing and Community Development Fund	Air Pollution Fund	Lighting Maintenance District Fund
<b>Revenues:</b>				
Taxes	\$ 38,699			888
Licenses, permits and franchise fees	108		6,698	
Fines, forfeitures and penalties	13		1,942	
Revenue from use of money and property	3,115	10	834	17
Aid from other governmental agencies:				
State	54,848	461	3,168	11
Federal	8,344	13,936	2,394	
Other	1	505	4,964	
Charges for current services	27,712	24	560	583
Other revenue	1,693	192	589	6
<b>Total revenues</b>	<b>134,533</b>	<b>15,128</b>	<b>21,149</b>	<b>1,505</b>
<b>Expenditures:</b>				
Current:				
General government				
Public protection				
Public ways and facilities	62,867			1,413
Health and sanitation			23,185	
Public assistance		7,190		
Education				
Recreation and cultural				
Capital outlay	35,033		260	
Debt service:				
Principal				
Interest and fiscal charges				
Bond issuance costs				
Payment to refunded bond escrow agent				
<b>Total expenditures</b>	<b>97,900</b>	<b>7,190</b>	<b>23,445</b>	<b>1,413</b>
Excess (deficiency) of revenues over (under) expenditures	36,633	7,938	(2,296)	92
<b>Other financing sources (uses):</b>				
Sale of capital assets	109		4	
Issuance of bonds and loans:				
Face value of bonds issued				
Discount on issuance of bonds				
Refunding bonds issued				
Payment to escrow agent/refunded bond				
Transfers in	6,000		4,797	
Transfers out	(1,665)	(2,326)	(12,587)	
<b>Total other financing sources (uses)</b>	<b>4,444</b>	<b>(2,326)</b>	<b>(7,786)</b>	
<b>Net change in fund balances</b>	<b>41,077</b>	<b>5,612</b>	<b>(10,082)</b>	<b>92</b>
Fund balances at beginning of year	47,027	26,421	27,808	421
Increase (decrease) in				
Reserve for inventory of materials and supplies	(23)		(3)	
<b>Fund balances at end of year</b>	<b>\$ 88,081</b>	<b>32,033</b>	<b>17,723</b>	<b>513</b>



## Combining Financials Governmental Funds

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE**  
**For the Year Ended June 30, 2006**  
**(In Thousands)**

(Continued)	County Library Fund	Asset Forfeiture Program Fund	Inmate Welfare Program Fund	Inactive Wastesites Fund
Revenues:				
Taxes	\$ 25,835			
Licenses, permits and franchise fees				
Fines, forfeitures and penalties		1,840		20
Revenue from use of money and property	354	198	3,447	3,399
Aid from other governmental agencies:				
State	784			256
Federal	5			
Other				
Charges for current services	1,503			954
Other revenue	443	8	495	79
<b>Total revenues</b>	<b>28,924</b>	<b>2,046</b>	<b>3,942</b>	<b>4,708</b>
Expenditures:				
Current:				
General government				
Public protection		997	2,626	
Public ways and facilities				
Health and sanitation				9,085
Public assistance				
Education	31,223			
Recreation and cultural				
Capital outlay	159	110	49	
Debt service:				
Principal				
Interest and fiscal charges				
Bond issuance costs				
Payment to refunded bond escrow agent				
<b>Total expenditures</b>	<b>31,382</b>	<b>1,107</b>	<b>2,675</b>	<b>9,085</b>
Excess (deficiency) of revenues over (under) expenditures	(2,458)	939	1,267	(4,377)
Other financing sources (uses):				
Sale of capital assets			1	
Issuance of bonds and loans:				
Face value of bonds issued				
Discount on issuance of bonds				
Refunding bonds issued				
Payment to escrow agent/refunded bond				
Transfers in	3,441		500	327
Transfers out	(747)	(214)	(1,940)	(78)
<b>Total other financing sources (uses)</b>	<b>2,694</b>	<b>(214)</b>	<b>(1,439)</b>	<b>249</b>
<b>Net change in fund balances</b>	<b>236</b>	<b>725</b>	<b>(172)</b>	<b>(4,128)</b>
Fund balances at beginning of year	8,587	5,086	6,107	76,463
Increase (decrease) in				
Reserve for inventory of materials and supplies	(14)	14	14	
<b>Fund balances at end of year</b>	<b>\$ 8,809</b>	<b>5,825</b>	<b>5,949</b>	<b>72,335</b>

# Combining Financials Governmental Funds



## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE For the Year Ended June 30, 2006 (In Thousands)

(Continued)	Cable TV Fund	Parkland Dedication Fund	SANCAL Fund	County Service District Funds
<b>Revenues:</b>				
Taxes				3,283
Licenses, permits and franchise fees	\$ 2,306	865		
Fines, forfeitures and penalties				1
Revenue from use of money and property	83	335	358	600
Aid from other governmental agencies:				
State				38
Federal				168
Other			23	1,062
Charges for current services	263			6,907
Other revenue	42			153
<b>Total revenues</b>	<b>2,694</b>	<b>1,200</b>	<b>381</b>	<b>12,212</b>
<b>Expenditures:</b>				
Current:				
General government	2,409		44	861
Public protection				820
Public ways and facilities				763
Health and sanitation				6,058
Public assistance				
Education				
Recreation and cultural		88		1,501
Capital outlay	8			80
Debt service:				
Principal				133
Interest and fiscal charges				43
Bond issuance costs				
Payment to refunded bond escrow agent			2,900	
<b>Total expenditures</b>	<b>2,417</b>	<b>88</b>	<b>2,944</b>	<b>10,259</b>
Excess (deficiency) of revenues over (under) expenditures	277	1,112	(2,563)	1,953
Other financing sources (uses):				
Sale of capital assets				
Issuance of bonds and loans:				
Face value of bonds issued				
Discount on issuance of bonds				
Refunding bonds issued				
Payment to escrow agent/refunded bond				
Transfers in			57,010	9
Transfers out	(95)	(229)	(52,751)	(296)
<b>Total other financing sources (uses)</b>	<b>(95)</b>	<b>(229)</b>	<b>4,259</b>	<b>(287)</b>
<b>Net change in fund balances</b>	<b>182</b>	<b>883</b>	<b>1,696</b>	<b>1,666</b>
Fund balances at beginning of year	2,057	8,551	871	14,172
Increase (decrease) in Reserve for inventory of materials and supplies	(1)			
<b>Fund balances at end of year</b>	<b>\$ 2,238</b>	<b>9,434</b>	<b>2,567</b>	<b>15,838</b>



## Combining Financials Governmental Funds

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE  
For the Year Ended June 30, 2006  
(In Thousands)**

(Continued)	Flood Control District Fund	Housing Authority Fund	Realignment Fund	Public Safety Fund
<b>Revenues:</b>				
Taxes	\$ 3,265			236,393
Licenses, permits and franchise fees				
Fines, forfeitures and penalties				
Revenue from use of money and property	87	777		
Aid from other governmental agencies:				
State	1,334		221,529	
Federal	72	106,239		
Other	86			
Charges for current services	9	250		
Other revenue	2,700	1,078		
<b>Total revenues</b>	<b>7,553</b>	<b>108,344</b>	<b>221,529</b>	<b>236,393</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government				
Public protection	7,790			1,000
Public ways and facilities				
Health and sanitation				
Public assistance		92,757		
Education				
Recreation and cultural				
Capital outlay				
<b>Debt service:</b>				
Principal			132	
Interest and fiscal charges			33	
Bond issuance costs				
Payment to refunded bond escrow agent				
<b>Total expenditures</b>	<b>7,790</b>	<b>92,922</b>		<b>1,000</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(237)</b>	<b>15,422</b>	<b>221,529</b>	<b>235,393</b>
<b>Other financing sources (uses):</b>				
Sale of capital assets				
<b>Issuance of bonds and loans:</b>				
Face value of bonds issued				
Discount on issuance of bonds				
Refunding bonds issued				
Payment to escrow agent/refunded bond				
Transfers in		2,319		
Transfers out			(221,529)	(232,706)
<b>Total other financing sources (uses)</b>		<b>2,319</b>	<b>(221,529)</b>	<b>(232,706)</b>
<b>Net change in fund balances</b>	<b>(237)</b>	<b>17,741</b>		<b>2,687</b>
Fund balances at beginning of year	19,561	13,000		21,849
Increase (decrease) in Reserve for inventory of materials and supplies				
<b>Fund balances at end of year</b>	<b>\$ 19,324</b>	<b>30,741</b>		<b>24,536</b>

# Combining Financials Governmental Funds



## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE For the Year Ended June 30, 2006 (In Thousands)

(Continued)	In Home Support Services Fund	Other Special Districts Funds	Tobacco Securitization Joint Special Revenue Fund	Total Special Revenue Funds
Revenues:				
Taxes	\$			308,363
Licenses, permits and franchise fees				9,977
Fines, forfeitures and penalties		28		3,844
Revenue from use of money and property	51	15	1,772	15,452
Aid from other governmental agencies:				
State		80		282,509
Federal		1		131,159
Other				6,641
Charges for current services		150		38,915
Other revenue			27,915	35,393
<b>Total revenues</b>	<b>51</b>	<b>274</b>	<b>29,687</b>	<b>832,253</b>
Expenditures:				
Current:				
General government			173	3,487
Public protection		63		13,296
Public ways and facilities		128		65,171
Health and sanitation				38,328
Public assistance	10,246			110,193
Education				31,223
Recreation and cultural				1,589
Capital outlay				35,699
Debt service:				
Principal			1,550	1,815
Interest and fiscal charges			11,975	12,051
Bond issuance costs			5,249	5,249
Payment to refunded bond escrow agent			21,140	24,040
<b>Total expenditures</b>	<b>10,246</b>	<b>191</b>	<b>40,087</b>	<b>342,141</b>
Excess (deficiency) of revenues over (under) expenditures	(10,195)	83	(10,400)	490,112
Other financing sources (uses):				
Sale of capital assets				114
Issuance of bonds and loans:				
Face value of bonds issued			154,831	154,831
Discount on issuance of bonds			(20,455)	(20,455)
Refunding bonds issued			428,800	428,800
Payment to escrow agent/refunded bond			(434,251)	(434,251)
Transfers in	10,182			84,585
Transfers out			(123,515)	(650,678)
<b>Total other financing sources (uses)</b>	<b>10,182</b>		<b>5,410</b>	<b>(437,054)</b>
<b>Net change in fund balances</b>	<b>(13)</b>	<b>83</b>	<b>(4,990)</b>	<b>53,058</b>
Fund balances at beginning of year	43	443	51,021	329,488
Increase (decrease) in Reserve for inventory of materials and supplies				(13)
<b>Fund balances at end of year</b>	<b>\$ 30</b>	<b>526</b>	<b>46,031</b>	<b>382,533</b>



## Combining Financials Governmental Funds

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE**  
**For the Year Ended June 30, 2006**  
**(In Thousands)**

	Pension Obligation Bonds Fund	SANCAL Fund	Redevelopment Agency Fund	Total Debt Service Funds
<b>Revenues:</b>				
Taxes	\$		1,189	1,189
Revenue from use of money and property	3,478	1,186	81	4,745
Other revenue	5,970			5,970
<b>Total revenues</b>	<b>9,448</b>	<b>1,186</b>	<b>1,270</b>	<b>11,904</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	1,777	22		1,799
<b>Debt service:</b>				
Principal	20,960	34,320	150	55,430
Interest and fiscal charges	66,848	17,711	513	85,072
Bond issuance costs		508	415	923
Payment to refunded bond escrow agent		216		216
<b>Total expenditures</b>	<b>89,585</b>	<b>52,777</b>	<b>1,078</b>	<b>143,440</b>
Excess (deficiency) of revenues over (under) expenditures	(80,137)	(51,591)	192	(131,536)
<b>Other financing sources (uses):</b>				
<b>Issuance of bonds and loans:</b>				
Face value of bonds issued			11,780	11,780
Discount on issuance of bonds			(46)	(46)
Premium on issuance of bonds		1,308		1,308
Refunding bonds issued		28,210	4,220	32,430
Payment to escrow agent/refunded bond		(28,960)	(4,247)	(33,207)
Transfers in	64,409	52,765	287	117,461
Transfers out		(1,437)	(11,092)	(12,529)
<b>Total other financing sources (uses)</b>	<b>64,409</b>	<b>51,886</b>	<b>902</b>	<b>117,197</b>
<b>Net change in fund balances</b>	<b>(15,728)</b>	<b>295</b>	<b>1,094</b>	<b>(14,339)</b>
Fund balances at beginning of year	66,550	29,085	1,571	97,206
Fund balances at end of year	\$ 50,822	29,380	2,665	82,867

# Combining Financials Governmental Funds



## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS For the Year Ended June 30, 2006 (In Thousands)

	Capital Outlay Fund	Edgemoor Development Fund	SANCAL Fund	Redevelopment Agency Fund	Total Capital Projects Funds
<b>Revenues:</b>					
Taxes	\$ 339			900	1,239
Fines, forfeitures and penalties	50				50
Revenue from use of money and property	171	973	2,445	343	3,932
Aid from other governmental agencies:					
State	5,818				5,818
Federal	904				904
Other	15				15
Charges for current services	3,658				3,658
Other revenue	388				388
<b>Total revenues</b>	<b>11,343</b>	<b>973</b>	<b>2,445</b>	<b>1,243</b>	<b>16,004</b>
<b>Expenditures:</b>					
Current:					
General government		355		5,485	5,840
Public protection				247	247
Capital outlay	55,608				55,608
<b>Total expenditures</b>	<b>55,608</b>	<b>355</b>		<b>5,732</b>	<b>61,695</b>
Excess (deficiency) of revenues over (under) expenditures	(44,265)	618	2,445	(4,489)	(45,691)
Other financing sources (uses):					
Transfers in	44,597		524	11,088	56,209
Transfers out		(4,503)	(24,854)	(283)	(29,640)
<b>Total other financing sources (uses)</b>	<b>44,597</b>	<b>(4,503)</b>	<b>(24,330)</b>	<b>10,805</b>	<b>26,569</b>
<b>Net change in fund balances</b>	<b>332</b>	<b>(3,885)</b>	<b>(21,885)</b>	<b>6,316</b>	<b>(19,122)</b>
Fund balances at beginning of year	7,579	18,334	70,595	(4,964)	91,544
Fund balances at end of year	\$ 7,911	14,449	48,710	1,352	72,422



## Combining Financials Governmental Funds

### SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

#### Road Fund

For the Year Ended June 30, 2006

(In Thousands)

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
<b>Revenues:</b>			
Taxes	\$ 57,536	25,242	38,699
Licenses, permits and franchise fees	130	130	108
Fines, forfeitures and penalties	36	36	13
Revenue from use of money and property	631	631	3,115
Aid from other governmental agencies:			
State	50,231	49,051	54,848
Federal	4,216	2,658	8,344
Other			1
Charges for current services	22,620	23,798	27,712
Other revenue	25	1,025	1,693
<b>Total revenues</b>	<b>135,425</b>	<b>102,571</b>	<b>134,533</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Public ways and facilities:			
Public works, other budgetary entity			16,743
Public works, road	119,397	77,705	46,124
<b>Total public ways and facilities</b>	<b>119,397</b>	<b>77,705</b>	<b>62,867</b>
Capital outlay	35,035	35,035	35,033
<b>Total expenditures</b>	<b>154,432</b>	<b>112,740</b>	<b>97,900</b>
Excess (deficiency) of revenues over (under) expenditures	(19,007)	(10,169)	36,633
Other financing sources (uses):			
Sale of capital assets			109
Transfers in	100	6,100	6,000
Transfers (out)			(1,665)
<b>Total other financing sources (uses)</b>	<b>100</b>	<b>6,100</b>	<b>4,444</b>
Net change in fund balance	(18,907)	(4,069)	41,077
Fund balance at beginning of year	68,438	47,027	47,027
Increase (decrease) in Reserve for inventory of materials and supplies		(23)	(23)
<b>Fund balance at end of year</b>	<b>\$</b>	<b>42,935</b>	<b>88,081</b>



**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Housing and Community Development Fund  
For the Year Ended June 30, 2006  
(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
<b>Revenues:</b>			
Revenue from use of money and property	\$		10
Aid from other governmental agencies:			
State	879	1,879	461
Federal	30,444	26,005	13,936
Other	179	179	505
Charges for current services			24
Other revenue	180	180	192
<b>Total revenues</b>	<b>31,682</b>	<b>28,243</b>	<b>15,128</b>
<b>Expenditures:</b>			
Current:			
Public assistance:			
Housing and community development	28,148	24,102	7,190
<b>Total expenditures</b>	<b>28,148</b>	<b>24,102</b>	<b>7,190</b>
Excess (deficiency) of revenues over (under) expenditures	3,534	4,141	7,938
Other financing sources (uses):			
Transfers (out)	(5,733)	(4,141)	(2,326)
<b>Total other financing sources (uses)</b>	<b>(5,733)</b>	<b>(4,141)</b>	<b>(2,326)</b>
<b>Net change in fund balance</b>	<b>(2,199)</b>		<b>5,612</b>
Fund balance at beginning of year	8,160	26,421	26,421
<b>Fund balance at end of year</b>	<b>\$</b>	<b>26,421</b>	<b>32,033</b>



## Combining Financials Governmental Funds

### SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

#### Air Pollution Fund

For the Year Ended June 30, 2006

(In Thousands)

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
<b>Revenues:</b>			
Licenses, permits and franchise fees	\$ 7,808	7,808	6,698
Fines, forfeitures and penalties	1,020	1,200	1,942
Revenue from use of money and property	215	215	834
Aid from other governmental agencies:			
State	1,911	2,769	3,168
Federal	2,534	2,923	2,394
Other	4,697	4,697	4,964
Charges for current services	1,396	1,396	560
Other revenue	178	178	589
<b>Total revenues</b>	<b>19,759</b>	<b>21,186</b>	<b>21,149</b>
<b>Expenditures:</b>			
Current:			
Health and sanitation:			
Air pollution control	18,952	19,576	16,528
Air pollution control, improvement trust	5,197	3,606	2,358
Air pollution control, moyer program	2,233	2,989	1,705
Air pollution control, power general mitigation	3,622	2,196	2,030
Air pollution control, school bus program	664	737	564
<b>Total health and sanitation</b>	<b>30,668</b>	<b>29,104</b>	<b>23,185</b>
Capital outlay	349	260	260
Debt service:			
Principal	26	26	
<b>Total expenditures</b>	<b>31,043</b>	<b>29,390</b>	<b>23,445</b>
Excess (deficiency) of revenues over (under) expenditures	(11,284)	(8,204)	(2,296)
Other financing sources (uses):			
Sale of capital assets			4
Transfers in	4,697	4,815	4,797
Transfers (out)	(12,205)	(12,223)	(12,587)
<b>Total other financing sources (uses)</b>	<b>(7,508)</b>	<b>(7,408)</b>	<b>(7,786)</b>
Net change in fund balance	(18,792)	(15,612)	(10,082)
Fund balance at beginning of year	19,576	27,808	27,808
Increase (decrease) in			
Reserve for inventory of materials and supplies		(3)	(3)
<b>Fund balance at end of year</b>	<b>\$</b>	<b>12,193</b>	<b>17,723</b>

# Combining Financials Governmental Funds



**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Lighting Maintenance District Fund  
For the Year Ended June 30, 2006  
(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
Revenues:			
Taxes	\$ 800	796	888
Revenue from use of money and property			17
Aid from other governmental agencies:			
State	15	15	11
Charges for current services	571	567	583
Other revenue			6
Total revenues	1,386	1,378	1,505
Expenditures:			
Current:			
Public ways and facilities:			
San Diego Lighting Maintenance	1,542	1,525	1,413
Total expenditures	1,542	1,525	1,413
Net change in fund balance	(156)	(147)	92
Fund balance at beginning of year	5	421	421
Fund balance at end of year	\$	274	513



## Combining Financials Governmental Funds

**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
County Library Fund  
For the Year Ended June 30, 2006  
(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
<b>Revenues:</b>			
Taxes	\$ 23,566	23,566	25,835
Revenue from use of money and property	199	199	354
Aid from other governmental agencies:			
State	720	740	784
Federal	2	2	5
Charges for current services	1,658	1,658	1,503
Other revenue	594	594	443
<b>Total revenues</b>	<b>26,739</b>	<b>26,759</b>	<b>28,924</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Education:</b>			
County library	32,685	38,710	31,201
Education			22
<b>Total education</b>	<b>32,685</b>	<b>38,710</b>	<b>31,223</b>
Capital outlay	330	328	159
<b>Total expenditures</b>	<b>33,015</b>	<b>39,038</b>	<b>31,382</b>
Excess (deficiency) of revenues over (under) expenditures	(6,276)	(12,279)	(2,458)
<b>Other financing sources (uses):</b>			
Transfers in	3,550	3,563	3,441
Transfers (out)	(27)	(23)	(747)
<b>Total other financing sources (uses)</b>	<b>3,523</b>	<b>3,540</b>	<b>2,694</b>
<b>Net change in fund balance</b>	<b>(2,753)</b>	<b>(8,739)</b>	<b>236</b>
Fund balance at beginning of year	2,024	8,587	8,587
Increase (decrease) in Reserve for inventory of materials and supplies		(14)	(14)
<b>Fund balance at end of year</b>	<b>\$</b>	<b>(166)</b>	<b>8,809</b>



## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

**Asset Forfeiture Program Fund**  
**For the Year Ended June 30, 2006**  
**(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
<b>Revenues:</b>			
Fines, forfeitures and penalties	\$ 600	616	1,840
Revenue from use of money and property			198
Other revenue			8
<b>Total revenues</b>	<b>600</b>	<b>616</b>	<b>2,046</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Public protection:</b>			
District attorney asset forfeiture program - federal	28	240	137
District attorney asset forfeiture program - state	200	307	44
Probation asset forfeiture program	51	51	25
Sheriff's asset forfeiture program	1,093	850	791
<b>Total public protection</b>	<b>1,372</b>	<b>1,448</b>	<b>997</b>
Capital outlay	299	308	110
<b>Total expenditures</b>	<b>1,671</b>	<b>1,756</b>	<b>1,107</b>
Excess (deficiency) of revenues over (under) expenditures	(1,071)	(1,140)	939
<b>Other financing sources (uses):</b>			
Transfers in		3	
Transfers (out)	(300)	(303)	(214)
<b>Total other financing sources (uses)</b>	<b>(300)</b>	<b>(300)</b>	<b>(214)</b>
<b>Net change in fund balance</b>	<b>(1,371)</b>	<b>(1,440)</b>	<b>725</b>
Fund balance at beginning of year	292	5,086	5,086
Increase (decrease) in Reserve for inventory of materials and supplies		14	14
<b>Fund balance at end of year</b>	<b>\$</b>	<b>3,660</b>	<b>5,825</b>



## Combining Financials Governmental Funds

**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Inmate Welfare Program Fund  
For the Year Ended June 30, 2006  
(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
<b>Revenues:</b>			
Revenue from use of money and property	\$ 3,525	3,525	3,447
Other revenue	300	300	495
<b>Total revenues</b>	<b>3,825</b>	<b>3,825</b>	<b>3,942</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Public protection:			
Probation inmate welfare	227	226	208
Sheriff's inmate welfare	2,997	2,616	2,418
<b>Total public protection</b>	<b>3,224</b>	<b>2,842</b>	<b>2,626</b>
Capital outlay	45	164	49
<b>Total expenditures</b>	<b>3,269</b>	<b>3,006</b>	<b>2,675</b>
Excess (deficiency) of revenues over (under) expenditures	556	819	1,267
<b>Other financing sources (uses):</b>			
Sale of capital assets			1
Transfers in	500	500	500
Transfers (out)	(2,672)	(2,671)	(1,940)
<b>Total other financing sources (uses)</b>	<b>(2,172)</b>	<b>(2,171)</b>	<b>(1,439)</b>
<b>Net change in fund balance</b>	<b>(1,616)</b>	<b>(1,352)</b>	<b>(172)</b>
Fund balance at beginning of year	396	6,107	6,107
Increase (decrease) in Reserve for inventory of materials and supplies		14	14
<b>Fund balance at end of year</b>	<b>\$</b>	<b>4,769</b>	<b>5,949</b>

# Combining Financials Governmental Funds



**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL**  
**Inactive Wastesites Fund**  
**For the Year Ended June 30, 2006**  
**(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
<b>Revenues:</b>			
Fines, forfeitures and penalties	\$		20
Revenue from use of money and property	325	325	3,399
Aid from other governmental agencies:			
State	261	416	256
Charges for current services	1,101	1,090	954
Other revenue	14,266	12,676	79
<b>Total revenues</b>	<b>15,953</b>	<b>14,507</b>	<b>4,708</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Health and sanitation:</b>			
Duck pond landfill cleanup	17	17	11
Hillsborough maintenance	342	342	278
Inactive waste site management	16,078	14,681	8,796
<b>Total health and sanitation</b>	<b>16,437</b>	<b>15,040</b>	<b>9,085</b>
Capital outlay	16	16	
<b>Total expenditures</b>	<b>16,453</b>	<b>15,056</b>	<b>9,085</b>
Excess (deficiency) of revenues over (under) expenditures	(500)	(549)	(4,377)
<b>Other financing sources (uses):</b>			
Transfers in	334	334	327
Transfers (out)	(170)		(78)
<b>Total other financing sources (uses)</b>	<b>164</b>	<b>334</b>	<b>249</b>
Net change in fund balance	(336)	(215)	(4,128)
Fund balance at beginning of year	2,018	76,463	76,463
Fund balance at end of year	\$	76,248	72,335



## Combining Financials Governmental Funds

**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL**

**Cable TV Fund**

**For the Year Ended June 30, 2006**

**(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
<b>Revenues:</b>			
Licenses, permits and franchise fees	\$ 2,347	2,347	2,306
Revenue from use of money and property			83
Charges for current services	145	145	263
Other revenue			42
<b>Total revenues</b>	<b>2,492</b>	<b>2,492</b>	<b>2,694</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>General government:</b>			
Media and public relation	2,585	2,682	2,409
Capital outlay	74	73	8
<b>Total expenditures</b>	<b>2,659</b>	<b>2,755</b>	<b>2,417</b>
Excess (deficiency) of revenues over (under) expenditures	(167)	(263)	277
<b>Other financing sources (uses):</b>			
Transfers in		50	
Transfers (out)		(50)	(95)
<b>Total other financing sources (uses)</b>			<b>(95)</b>
<b>Net change in fund balance</b>	<b>(167)</b>	<b>(263)</b>	<b>182</b>
Fund balance at beginning of year	57	2,057	2,057
Increase (decrease) in Reserve for inventory of materials and supplies		(1)	(1)
<b>Fund balance at end of year</b>	<b>\$</b>	<b>1,793</b>	<b>2,238</b>

# Combining Financials Governmental Funds



**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL**  
**Parkland Dedication Fund**  
**For the Year Ended June 30, 2006**  
**(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
<b>Revenues:</b>			
Licenses, permits and franchise fees	\$ 67	67	865
Revenue from use of money and property			335
<b>Total revenues</b>	<b>67</b>	<b>67</b>	<b>1,200</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Recreation and cultural:</b>			
Local Park Planning Area 15 Sweetwater	5	5	5
Local Park Planning Area 16 Otay	1	1	
Local Park Planning Area 19 Jamul	1	1	1
Local Park Planning Area 20 Spring Valley	4	4	4
Local Park Planning Area 25 Lakeside	5	5	5
Local Park Planning Area 26 Crest	3	3	3
Local Park Planning Area 27 Alpine	4	4	4
Local Park Planning Area 28 Ramona	158	35	35
Local Park Planning Area 29 Escondido	3	3	2
Local Park Planning Area 30 San Marcos	1	1	1
Local Park Planning Area 31 San Dieguito	4	4	
Local Park Planning Area 32 Carlsbad	1	1	1
Local Park Planning Area 35 Fallbrook	4	4	3
Local Park Planning Area 36 Bonsall	2	2	2
Local Park Planning Area 37 Vista	1	1	1
Local Park Planning Area 38 Valley Center	13	13	13
Local Park Planning Area 39 Pauma	1	1	1
Local Park Planning Area 4 Lincoln Acres	1	1	1
Local Park Planning Area 40 Palomar-Julian	3	3	3
Local Park Planning Area 41 Mount Empire	3	3	2
Local Park Planning Area 42 Anza-Borrego	2	2	
Local Park Planning Central Mountain	2	2	
Local Park Planning Oceanside	1	1	1
Local Park Planning Valle de Oro	3	3	
<b>Total recreational and cultural</b>	<b>226</b>	<b>103</b>	<b>88</b>
<b>Total expenditures</b>	<b>226</b>	<b>103</b>	<b>88</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(159)</b>	<b>(36)</b>	<b>1,112</b>
<b>Other financing sources (uses):</b>			
Transfers (out)	(713)	(237)	(229)
<b>Total other financing sources (uses)</b>	<b>(713)</b>	<b>(237)</b>	<b>(229)</b>
<b>Net change in fund balance</b>	<b>(872)</b>	<b>(273)</b>	<b>883</b>
Fund balance at beginning of year	871	8,551	8,551
<b>Fund balance at end of year</b>	<b>\$</b>	<b>8,278</b>	<b>9,434</b>



## Combining Financials Governmental Funds

**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
County Service District Funds  
For the Year Ended June 30, 2006  
(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
<b>Revenues:</b>			
Taxes	\$ 2,879	2,834	3,283
Fines, forfeitures and penalties			1
Revenue from use of money and property	97	125	600
Aid from other governmental agencies:			
State	23	25	38
Federal			168
Other	1,410	1,410	1,062
Charges for current services	6,758	6,761	6,907
Other revenue	65	65	153
<b>Total revenues</b>	<b>11,232</b>	<b>11,220</b>	<b>12,212</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>General government:</b>			
Regional Communication System CSA 135	623	628	623
Regional Communication System CSA 135 Zone B Del Mar	57	57	54
Regional Communication System CSA 135 Zone F Poway	140	145	145
Regional Communications System CSA 135 Zone H Solana Beach	38	43	39
<b>Total general government</b>	<b>858</b>	<b>873</b>	<b>861</b>
<b>Public protection:</b>			
Fire protection, PRD 107 Elfin Forest	304	303	253
Fire protection, PRD 109 MT Laguna F	44	44	44
Fire protection, PRD 110 MT Palomar F	249	168	109
Fire protection, PRD 111 Boulevard F	40	44	44
Fire protection, PRD 112 Campo Fire	27	36	34
Fire protection, PRD 113 San Pasqual	115	106	81
Fire protection, PRD 115 Pepper Drive	253	255	255
<b>Total public protection</b>	<b>1,032</b>	<b>956</b>	<b>820</b>
<b>Public ways and facilities:</b>			
PRD 10 Davis Dr	17	17	2
PRD 100 Viejas View	20	20	4
PRD 1002 Sunny Acres	4	4	3
PRD 1003 Alamo Way	9	9	3
PRD 1004 Butterfly	4	4	3
PRD 1005 Eden Valley	22	22	3
PRD 1007 Tumbler Creek	26	67	67
PRD 1008 Canter	23	23	3
PRD 1009 Golf Drive	2	2	1
PRD 101 A Hi-Ridge R	30	30	5
PRD 101 Johnson LK	103	103	4
PRD 1010 Alpine Highlands ZN	159	159	7
PRD 1011 La Cuesta ZN	42	42	4
PRD 1012 8112 Millar	58	58	4
PRD 1013 Singing Trails	27	27	3
PRD 1015 Landavo Drive ET AL		197	
PRD 102 MTN Meadow	161	161	79
PRD 103 Alto Drive	132	132	7



**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL**  
County Service District Funds  
For the Year Ended June 30, 2006  
(In Thousands)

(Continued)	Budgeted Amounts		Actual
	Original Budget	Final Budget	
PRD 104 Artesian RO	\$ 92	92	5
PRD 105 A Alta Loma D	45	45	5
PRD 105 Alta Loma D	46	46	5
PRD 106 Garrison Ay	52	52	5
PRD 11 A Bernardo RD	31	31	3
PRD 11 A Bernardo RD	38	38	4
PRD 11 D Bernardo RD	21	21	2
PRD 117 Legend Rock	64	64	11
PRD 12 Lomair	166	166	6
PRD 123 Mizpah Lane	17	17	5
PRD 125 Wrightwood	39	39	3
PRD 126 Sandhurst W	26	26	3
PRD 127 Singing Trails	25	25	3
PRD 129 Birch Street			(1)
PRD 13 A Pala Mesa	237	237	22
PRD 13 B Stewart Canyon	66	66	3
PRD 130 Wilkes Road	99	85	8
PRD 133 Rnch Creek Rd	43	43	6
PRD 134 Kenora Lane	41	41	5
PRD 14 Rancho Diego	9	9	3
PRD 16 Wynola	102	99	6
PRD 18 Harrison Park	223	223	8
PRD 20 Daily Road	335	335	65
PRD 21 Pauma Heights	109	61	48
PRD 22 W Dougherty St	18	18	2
PRD 23 Rock Terrece RD	7	7	3
PRD 24 MT Whitney RD	57	57	18
PRD 30 Royal Oaks-CAR	35	35	2
PRD 38 Gay Rio Terrace	43	43	5
PRD 39 Sunbeam Lane	9	9	2
PRD 45 Rincon Springs	117	117	2
PRD 46 Rocoso Road	27	27	3
PRD 49 Sunset Knls RD	26	26	5
PRD 50 Knoll Park LN	86	86	2
PRD 53 Knoll Park LN EX	203	203	39
PRD 54 MT Helix	42	42	6
PRD 55 Rainbow Crest	307	307	23
PRD 6 Pauma Valley	197	197	7
PRD 60 River Drive	45	45	8
PRD 61 GRN Meadow Way	\$ 166	166	5



# Combining Financials Governmental Funds

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL

County Service District Funds  
For the Year Ended June 30, 2006

(In Thousands)

(Continued)

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
PRD 63 Hillview Road	\$ 397	397	7
PRD 64 Lila Lane	10	10	3
PRD 70 El Camino Cort	36	36	7
PRD 75 A Gay Rio Drive	151	151	12
PRD 75 B Gay Rio Drive	228	228	10
PRD 76 Kingford CT	21	21	10
PRD 77 Montiel TRK TR	122	122	5
PRD 78 Gardena Ay	105	105	4
PRD 8 Magee RD-PAL	222	222	10
PRD 80 Harris TRK TRL	143	143	3
PRD 86 Watson Place	1	1	
PRD 88 East Fifth St	46	46	2
PRD 9 B Santa Fe	90	90	49
PRD 90 South Cordov	47	47	5
PRD 94 Roble Grnde	344	344	8
PRD 95 Valle Del Sol	177	177	3
PRD 99 Via Allndra	45	45	8
Public works, PRD 1014 Lavender PT Lane		97	50
Total public ways and facilities	6,335	6,605	763
Health and sanitation:			
CSA 17 San Dieguito Ambulance	2,190	2,120	2,085
CSA 69 Heartland Paramedics	4,151	4,014	3,928
PRD 136 Sundance Detention Basin	89	89	20
Sanitation, A9589 PRD 122 OTAY MESA E	62	61	25
Total health and sanitation	6,492	6,284	6,058
Recreation and cultural:			
CSA 128 San Miguel Park	415	428	426
CSA 26 Rancho San Diego	287	286	285
CSA 81 Fallbrook Park	116	164	164
CSA 83 San Dieguito	446	339	291
CSA 83A 4S Ranch Park	220	220	93
PRD 26 A Cottonwood Village	175	175	121
PRD 26 B Monte Vista	449	449	121
Total recreational and cultural	2,108	2,061	1,501
Capital outlay	141	210	80
Debt service:			
Principal	300	326	133
Interest and fiscal charges	47	53	43
Total expenditures	17,313	17,368	10,259
Excess (deficiency) of revenues over (under) expenditures	(6,081)	(6,148)	1,953
Other financing sources (uses):			
Issuance of bonds and loans:			
Long-term debt proceeds	35	275	
Transfers in	72	72	9
Transfers (out)	(534)	(534)	(296)
Total other financing sources (uses)	(427)	(187)	(287)
Net change in fund balance	(6,508)	(6,335)	1,666
Fund balance at beginning of year	651	14,172	14,172
Fund balance at end of year	\$	7,837	15,838

# Combining Financials Governmental Funds



**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Flood Control District Fund  
For the Year Ended June 30, 2006  
(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
Revenues:			
Taxes	\$ 2,383	1,803	3,265
Revenue from use of money and property	50	50	87
Aid from other governmental agencies:			
State	1,996	1,996	1,334
Federal		2,933	72
Other			86
Charges for current services	307	307	9
Other revenue	1,520	(3,179)	2,700
Total revenues	6,256	3,910	7,553
Expenditures:			
Current:			
Public protection:			
Flood control district	6,915	8,292	7,790
Stormwater Maint	8	8	
Total public protection	6,923	8,300	7,790
Total expenditures	6,923	8,300	7,790
Excess (deficiency) of revenues over (under) expenditures	(667)	(4,390)	(237)
Other financing sources (uses):			
Issuance of bonds and loans:			
Long-term debt proceeds		700	
Transfers in		1,738	
Total other financing sources (uses)		2,438	
Net change in fund balance	(667)	(1,952)	(237)
Fund balance at beginning of year	1,089	19,561	19,561
Fund balance at end of year	\$	17,609	19,324



## Combining Financials Governmental Funds

**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Housing Authority Fund  
For the Year Ended June 30, 2006  
(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
<b>Revenues:</b>			
Revenue from use of money and property	\$		777
Aid from other governmental agencies:			
Federal	97,918	97,918	106,239
Other	398	253	
Charges for current services	1,158	1,158	250
Other revenue	2,870	1,942	1,078
<b>Total revenues</b>	<b>102,344</b>	<b>101,271</b>	<b>108,344</b>
<b>Expenditures:</b>			
Current:			
Public assistance:			
Housing Authority			(114)
Other assistance - other budgetary entity	107,262	106,850	92,871
<b>Total public assistance</b>	<b>107,262</b>	<b>106,850</b>	<b>92,757</b>
Debt service:			
Principal	411	426	132
Interest and fiscal charges		35	33
<b>Total expenditures</b>	<b>107,673</b>	<b>107,311</b>	<b>92,922</b>
Excess (deficiency) of revenues over (under) expenditures	(5,329)	(6,040)	15,422
Other financing sources (uses):			
Transfers in	6,041	6,041	2,319
<b>Total other financing sources (uses)</b>	<b>6,041</b>	<b>6,041</b>	<b>2,319</b>
Net change in fund balance	712	1	17,741
Fund balance at beginning of year	167	13,000	13,000
<b>Fund balance at end of year</b>	<b>\$</b>	<b>13,001</b>	<b>30,741</b>



**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Realignment Fund  
For the Year Ended June 30, 2006  
(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
Revenues:			
Aid from other governmental agencies:			
State	\$ 304,253	304,253	221,529
Total revenues	304,253	304,253	221,529
Expenditures:			
Current:			
Health and sanitation:			
Health realignment	3,927	3,927	
Mental health realignment	1,458	1,458	
Total health and sanitation	5,385	5,385	
Public assistance:			
Social services realignment	11,625	11,625	
Total public assistance	11,625	11,625	
Total expenditures	17,010	17,010	
Excess (deficiency) of revenues over (under) expenditures	287,243	287,243	221,529
Other financing sources (uses):			
Transfers (out)	(288,870)	(288,870)	(221,529)
Total other financing sources (uses)	(288,870)	(288,870)	(221,529)
Net change in fund balance	(1,627)	(1,627)	
Fund balance at end of year	\$	(1,627)	



## Combining Financials Governmental Funds

**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Public Safety Fund  
For the Year Ended June 30, 2006  
(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
Revenues:			
Taxes	\$ 217,954	219,460	236,393
Total revenues	217,954	219,460	236,393
Expenditures:			
Current:			
Public protection:			
Public safety (Prop 172)		1,000	1,000
Total expenditures		1,000	1,000
Excess (deficiency) of revenues over (under) expenditures	217,954	218,460	235,393
Other financing sources (uses):			
Transfers (out)	(220,518)	(232,707)	(232,706)
Total other financing sources (uses)	(220,518)	(232,707)	(232,706)
Net change in fund balance	(2,564)	(14,247)	2,687
Fund balance at beginning of year		21,849	21,849
Fund balance at end of year	\$	7,602	24,536

# Combining Financials Governmental Funds



**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL**  
**In Home Support Services Fund**  
**For the Year Ended June 30, 2006**  
**(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
Revenues:			
Revenue from use of money and property	\$		51
Total revenues			51
Expenditures:			
Current:			
Public assistance:			
In Home Support Services Public authority	716	14,459	10,246
Total expenditures	716	14,459	10,246
Excess (deficiency) of revenues over (under) expenditures	(716)	(14,459)	(10,195)
Other financing sources (uses):			
Transfers in			10,182
Total other financing sources (uses)			10,182
Net change in fund balance	(716)	(14,459)	(13)
Fund balance at beginning of year	716	43	43
Fund balance at end of year	\$	(14,416)	30



## Combining Financials Governmental Funds

**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
Other Special Districts Funds  
For the Year Ended June 30, 2006  
(In Thousands)**

	Budgeted Amounts		Actual
	Original Budget	Final Budget	
<b>Revenues:</b>			
Fines, forfeitures and penalties	\$ 16	16	28
Revenue from use of money and property	5	5	15
Aid from other governmental agencies:			
State	174	174	80
Federal			1
Charges for current services	100	100	150
<b>Total revenues</b>	<b>295</b>	<b>295</b>	<b>274</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Public protection:			
Agriculture weights and Measure - Fish and Game	47	65	63
Total public protection	47	65	63
Public ways and facilities:			
Special Aviation	178	178	128
Total public ways and facilities	178	178	128
<b>Total expenditures</b>	<b>225</b>	<b>243</b>	<b>191</b>
Excess (deficiency) of revenues over (under) expenditures	70	52	83
Other financing sources (uses):			
Transfers (out)	(100)	(100)	
<b>Total other financing sources (uses)</b>	<b>(100)</b>	<b>(100)</b>	
Net change in fund balance	(30)	(48)	83
Fund balance at beginning of year		443	443
Fund balance at end of year	\$	395	526





## Combining Financials Enterprise Funds

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### **ENTERPRISE FUNDS**

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of net income is appropriate for accountability purposes.

#### **AIRPORT FUND**

This fund is used to account for the maintenance, operations and development of County airports. A major objective of the airport program is to purchase and develop airport property in order to create tax revenues and create jobs in the private sector.

#### **WASTEWATER MANAGEMENT**

This fund is used to account for operational services and support provided to sanitation districts governed by the Board of Supervisors.

#### **SANITATION DISTRICTS FUND**

This fund is used to account for the activities of all individual sanitation districts governed by the County Board of Supervisors.



**COMBINING STATEMENT OF NET ASSETS  
ENTERPRISE FUNDS  
June 30, 2006  
(In thousands)**

	Airport Fund	Wastewater Management Fund	Sanitation Districts Fund	Total Enterprise Funds
<b>ASSETS</b>				
Current assets:				
Pooled cash and investments	\$ 15,780	2,870	59,636	78,286
Receivables, net	1,964	39	808	2,811
Property taxes receivables, net			2	2
Due from other funds	345	481	174	1,000
Total current assets	18,089	3,390	60,620	82,099
Noncurrent assets:				
Advances to other funds	3,363			3,363
Capital assets:				
Land	9,620	20	1,069	10,709
Construction and contracts in progress	14,427		13,229	27,656
Buildings and improvements	44,708	721	1,699	47,128
Equipment	479	194	579	1,252
Road network	139			139
Sewer network			64,251	64,251
Accumulated depreciation	(20,934)	(533)	(29,494)	(50,961)
Total noncurrent assets	51,802	402	51,333	103,537
Total assets	69,891	3,792	111,953	185,636
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	2,411	65	542	3,018
Accrued payroll	51	67		118
Due to other funds	363	428	397	1,188
Unearned revenue	212		1	213
Bonds, loans and notes payable	192		1	193
Compensated absences	22	44		66
Total current liabilities	3,251	604	941	4,796
Noncurrent liabilities:				
Advances from other funds			217	217
Bonds, loans and notes payable	2,460		92	2,552
Compensated absences	139	184		323
Total noncurrent liabilities	2,599	184	309	3,092
Total liabilities	5,850	788	1,250	7,888
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	45,787	402	51,023	97,212
Unrestricted	18,254	2,602	59,680	80,536
Total net assets	\$ 64,041	3,004	110,703	177,748



## Combining Financials Enterprise Funds

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN  
FUND NET ASSETS - ENTERPRISE FUNDS  
For the Year Ended June 30, 2006  
(In Thousands)**

	Airport Fund	Wastewater Management Fund	Sanitation Districts Fund	Total Enterprise Funds
<b>OPERATING REVENUES</b>				
Charges for current services	\$ 7,055	4,322	17,230	28,607
Miscellaneous	156	5		161
<b>Total operating revenues</b>	<b>7,211</b>	<b>4,327</b>	<b>17,230</b>	<b>28,768</b>
<b>OPERATING EXPENSES</b>				
Salaries	2,564	3,411		5,975
Repairs and maintenance	422	91	3,620	4,133
Equipment rental	241	282		523
Sewage processing			8,696	8,696
Contracted services	2,558	756		3,314
Depreciation	1,070	19	1,374	2,463
Utilities	125	12		137
Cost of material		2		2
Other operating expenses	541	268	571	1,380
<b>Total operating expenses</b>	<b>7,521</b>	<b>4,841</b>	<b>14,261</b>	<b>26,623</b>
Operating income (loss)	(310)	(514)	2,969	2,145
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Grants	9,994			9,994
Interest and dividends	5,214	85	2,102	7,401
Interest expense	(159)		(19)	(178)
Loss on disposal of assets			(853)	(853)
Other nonoperating revenues	46			46
<b>Total nonoperating revenues (expenses)</b>	<b>15,095</b>	<b>85</b>	<b>1,230</b>	<b>16,410</b>
<b>Income (loss) before contributions and transfers</b>	<b>14,785</b>	<b>(429)</b>	<b>4,199</b>	<b>18,555</b>
Capital contributions			58	58
Transfers in			107	107
Transfers out	(1,046)	(151)		(1,197)
<b>Net change in net assets</b>	<b>13,739</b>	<b>(580)</b>	<b>4,364</b>	<b>17,523</b>
Net assets (deficits) at beginning of year	50,302	3,584	106,339	160,225
<b>Net assets (deficits) at end of year</b>	<b>\$ 64,041</b>	<b>3,004</b>	<b>110,703</b>	<b>177,748</b>

# Combining Financials Enterprise Funds



## COMBINING STATEMENT OF CASH FLOWS ENTERPRISE FUNDS For the Year Ended June 30, 2006 (In Thousands)

	Airport Fund	Wastewater Management Fund	Sanitation Districts Fund	Total Enterprise Funds
<b>Cash flows from operating activities:</b>				
Cash received from customers	\$ 7,006		17,236	24,242
Cash received from other funds		4,970		4,970
Cash payments to suppliers	(3,730)	(1,188)	(10,419)	(15,337)
Cash payments to employees	(2,612)	(3,454)		(6,066)
Cash payments to other funds	(336)		(3,779)	(4,115)
Other payments	(308)	(58)	(299)	(665)
Net cash provided (used) by operating activities	20	270	2,739	3,029
<b>Cash flows from noncapital financing activities:</b>				
Operating grants	8,308			8,308
Transfers from other funds			106	106
Transfers to other funds	(1,046)	(151)		(1,197)
Collections on advances to other funds	5,949			5,949
Other noncapital increases	333			333
Net cash provided (used) by non-capital financing activities	13,544	(151)	106	13,499
<b>Cash flows from capital financing activities:</b>				
Acquisition of capital assets	(8,749)		(4,863)	(13,612)
Proceeds from sale of assets				
Retirement of capital leases, bonds and loans	(179)		(2)	(181)
Interest paid on long-term debt	(159)		(17)	(176)
Net cash provided (used) by capital and related financing activities	(9,087)		(4,882)	(13,969)
<b>Cash flows from investing activities:</b>				
Interest	4,862	73	1,844	6,779
Net increase (decrease) in cash and cash equivalents	9,339	192	(193)	9,338
Cash and cash equivalents - beginning of year	6,441	2,678	59,829	68,948
Cash and cash equivalents - end of year	15,780	2,870	59,636	78,286
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>				
Operating income (loss)	(310)	(514)	2,969	2,145
<b>Adjustments for non-cash activities:</b>				
Inc (dec) in compensated absences	21	44		65
Inc (dec) in accrued payroll	(67)	(86)		(153)
Inc (dec) in due to other funds	189	332	(605)	(84)
Inc (dec) in accounts payable	(554)	29	(832)	(1,357)
Inc (dec) in deferred credits and other liabilities	(26)		2	(24)
Dec (inc) in accounts and notes receivable	82	8	(17)	73
Dec (inc) in due from other funds	(385)	438	(152)	(99)
Depreciation	1,070	19	1,374	2,463
Net cash provided by (used in) operating activities	20	270	2,739	3,029
<b>Non-Cash investing and capital financing activities:</b>				
Accrued Interest	61	28	615	704
Capital acquisitions included in accounts payable	1,956		236	2,192
<b>Contributions of Capital Assets:</b>				
From Governmental	46			46
From Developers			59	59
Total non-cash investing and capital financing activities \$	2,063	28	910	3,001



## INTERNAL SERVICE FUNDS

Internal service funds are established to account for services furnished to other county departments and are financed primarily by these service charges. Because they are exempt from budgetary control, they are free to employ commercial accounting techniques, and are often used in situations where a more accurate determination of operating results is desired.

### ROAD AND COMMUNICATION EQUIPMENT FUND

This fund was established to account for the financing of public works and communications equipment provided to other county departments on a cost reimbursement basis.

### PURCHASING FUND

This fund accounts for the financing of materials and supplies provided to county departments and provides printing and record storage services; all on a cost reimbursement basis.

### SPECIAL DISTRICT LOANS FUND

This fund was established to provide financing for start up services for new and existing county service districts on a cost reimbursement basis.

### RISK FINANCING FUND

This fund was established to account for all of the county's uninsured risk management activities.

### FLEET SERVICES FUND

This fund was established to account for the financing of General Services' Fleet vehicles provided to other County departments on a cost reimbursement basis.

### FACILITIES MANAGEMENT FUND

This fund was established to account for the financing of public service utilities, property management, architectural and engineering services and mail services provided to other county departments on a cost reimbursement basis.

### INFORMATION TECHNOLOGY FUND

This fund was established to account for the financing of software applications for human resources, payroll, and financial systems as well as telecommunications services provided to other county departments on a cost reimbursement basis.

### OTHER MISCELLANEOUS INTERNAL SERVICE FUNDS

This fund was established to provide for the financing of clothing and personal sundry items for persons institutionalized at various County facilities.



**COMBINING STATEMENT OF NET ASSETS  
INTERNAL SERVICE FUNDS  
June 30, 2006  
(In Thousands)**

	Road and Communication Equipment Fund	Purchasing Fund	Special District Loans Fund	Risk Financing Fund
<b>ASSETS</b>				
Current assets:				
Pooled cash and investments	\$ 12,329	3,673	602	86,398
Receivables, net	128	60		865
Due from other funds	1,602	718	140	1,154
Inventory of materials and supplies		4		
Prepaid items				
Total current assets	14,059	4,455	742	88,417
Noncurrent assets:				
Advances to other funds			211	237
Capital assets:				
Equipment	25,296	137		
Software				
Accumulated depreciation	(14,278)	(97)		
Total noncurrent assets	11,018	40	211	237
Total assets	25,077	4,495	953	88,654
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	44	33		3,537
Accrued payroll		86		
Due to other funds	5,264	62	50	1,825
Unearned revenue				
Bonds, loans and notes payable				
Compensated absences		5		
Claims and judgments				35,180
Total current liabilities	5,308	186	50	40,542
Noncurrent liabilities:				
Bonds, loans and notes payable				
Compensated absences		444		
Claims and judgments				87,152
Total noncurrent liabilities		444		87,152
Total liabilities	5,308	630	50	127,694
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	11,018	40		
Unrestricted	8,751	3,825	903	(39,040)
Total net assets	\$ 19,769	3,865	903	(39,040)



## Combining Financials Internal Service Funds

**COMBINING STATEMENT OF NET ASSETS  
INTERNAL SERVICE FUNDS  
June 30, 2006  
(In Thousands)**

(Continued)	Fleet Services Fund	Facilities Management Fund	Information Technology Fund	Other Miscellaneous Internal Service Funds	Total Internal Service Funds
<b>ASSETS</b>					
Current assets:					
Pooled cash and investments	\$ 15,045	4,875	49,457	2,014	174,393
Receivables, net	472	1,251	2,549		5,325
Due from other funds	1,110	5,596	9,488	1	19,809
Inventory of materials and supplies	479	36		121	640
Prepaid items		86			86
Total current assets	17,106	11,844	61,494	2,136	200,253
Noncurrent assets:					
Advances to other funds					448
Capital assets:					
Equipment	82,771	1,138		281	109,623
Software			55,480		55,480
Accumulated depreciation	(43,760)	(880)	(5,548)	(243)	(64,806)
Total noncurrent assets	39,011	258	49,932	38	100,745
Total assets	56,117	12,102	111,426	2,174	300,998
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable	2,269	4,584	17,062	460	27,989
Accrued payroll	77	385			548
Due to other funds	188	7,801	44,669	52	59,911
Unearned revenue	1	129			130
Bonds, loans and notes payable		369			369
Compensated absences	9	33			47
Claims and judgments					35,180
Total current liabilities	2,544	13,301	61,731	512	124,174
Noncurrent liabilities:					
Bonds, loans and notes payable		4,329			4,329
Compensated absences	269	1,529			2,242
Claims and judgments					87,152
Total noncurrent liabilities	269	5,858			93,723
Total liabilities	2,813	19,159	61,731	512	217,897
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	39,011	258	49,932	38	100,297
Unrestricted	14,293	(7,315)	(237)	1,624	(17,196)
Total net assets	\$ 53,304	(7,057)	49,695	1,662	83,101

# Combining Financials Internal Service Funds



**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN  
FUND NET ASSETS-INTERNAL SERVICE FUNDS**  
For the Year Ended June 30, 2006  
(In Thousands)

	Road and Communication Equipment Fund	Purchasing Fund	Special District Loans Fund	Risk Financing Fund	Fleet Services Fund
<b>OPERATING REVENUES</b>					
Charges for current services	\$ 5,141	7,951		37,221	27,464
Miscellaneous	14	140		75	213
Total operating revenues	5,155	8,091		37,296	27,677
<b>OPERATING EXPENSES</b>					
Salaries		4,574			4,044
Repairs and maintenance	2,119	225			6,838
Equipment rental		125			107
Contracted services	251	686			1,257
Depreciation	1,809	95			8,278
Utilities		158			287
Cost of material		376			1
Claims and judgments				52,908	
Fuel	1,018	2			8,191
Other operating expenses		741			802
Total operating expenses	5,197	6,982		52,908	29,805
Operating income (loss)	(42)	1,109		(15,612)	(2,128)
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Grants		4			4
Interest and dividends	448	114	(3)		695
Interest expense				(611)	
Loss on disposal of assets	(96)	(87)			(200)
Other nonoperating revenues	(10)				
Total nonoperating revenues (expenses)	342	31	(3)	(611)	499
Income (loss) before contributions and transfers	300	1,140	(3)	(16,223)	(1,629)
<b>Capital contributions</b>					
Transfers in	603			262	701
Transfers out	(5,000)	(219)			(173)
Net change in net assets	(4,097)	921	(3)	(15,961)	(981)
Net assets (deficits) at beginning of year	23,866	2,944	906	(23,079)	54,285
Net assets (deficits) at end of year	\$ 19,769	3,865	903	(39,040)	53,304



## Combining Financials Internal Service Funds

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN  
FUND NET ASSETS-INTERNAL SERVICE FUNDS  
For the Year Ended June 30, 2006  
(In Thousands)**

(Continued)	Facilities Management Fund	Information Technology Fund	Other Miscellaneous Internal Service Funds	Total Internal Service Funds
<b>OPERATING REVENUES</b>				
Charges for current services	\$ 76,551	104,579		258,907
Miscellaneous	1,487		4,145	6,074
<b>Total operating revenues</b>	<b>78,038</b>	<b>104,579</b>	<b>4,145</b>	<b>264,981</b>
<b>OPERATING EXPENSES</b>				
Salaries	20,293			28,911
Repairs and maintenance	23,289		27	32,498
Equipment rental	1,350		55	1,637
Contracted services	5,650	103,245	1,036	112,125
Depreciation	72	5,548	16	15,818
Utilities	16,338		2	16,785
Cost of material	49		1,437	1,863
Claims and judgments				52,908
Fuel	268		8	9,487
Other operating expenses	17,442		55	19,040
<b>Total operating expenses</b>	<b>84,751</b>	<b>108,793</b>	<b>2,636</b>	<b>291,072</b>
Operating income (loss)	(6,713)	(4,214)	1,509	(26,091)
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Grants	1,509			1,517
Interest and dividends	1,862		(1)	3,115
Interest expense	(73)	(347)		(1,031)
Loss on disposal of assets				(383)
Other nonoperating revenues	434			424
<b>Total nonoperating revenues (expenses)</b>	<b>3,732</b>	<b>(347)</b>	<b>(1)</b>	<b>3,642</b>
<b>Income (loss) before contributions and transfers</b>	<b>(2,981)</b>	<b>(4,561)</b>	<b>1,508</b>	<b>(22,449)</b>
Capital contributions				120
Transfers in	1,391	6,449		9,406
Transfers out	(906)		(1,083)	(7,381)
Net change in net assets	(2,496)	1,888	425	(20,304)
Net assets (deficits) at beginning of year	(4,561)	47,807	1,237	103,405
Net assets (deficits) at end of year	\$ (7,057)	49,695	1,662	83,101

# Combining Financials Internal Service Funds



## COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS For the Year Ended June 30, 2006 (In Thousands)

	Road and Communication Equipment Fund	Purchasing Fund	Special District Loans Fund	Risk Financing Fund	Fleet Services Fund
<b>Cash flows from operating activities:</b>					
Cash received from customers	\$ 5,322	161			1,124
Cash received from other funds	2,443	7,749		38,288	26,140
Other receipts					
Cash payments to suppliers	(2,314)	(1,165)			(13,635)
Cash payments to employees		(4,857)			(4,166)
Cash payments to other funds		(844)	(85)		(3,247)
Cash paid for judgments and claims				(32,655)	
Other payments	(23)	(348)			(7)
<b>Net cash provided (used) by operating activities</b>	<b>5,428</b>	<b>696</b>	<b>(85)</b>	<b>5,633</b>	<b>6,209</b>
<b>Cash flows from noncapital financing activities:</b>					
Operating grants					(136)
Transfers from other funds	603			262	701
Transfers to other funds	(5,000)	(219)			(173)
Collections on advances to other funds			89	59	
Other noncapital increases					
Other noncapital (decreases)				(865)	14
<b>Net cash provided (used) by non-capital financing activities</b>	<b>(4,397)</b>	<b>(219)</b>	<b>89</b>	<b>(544)</b>	<b>406</b>
<b>Cash flows from capital financing activities:</b>					
Capital contributions					
Acquisition of capital assets	(1,595)				(11,996)
Proceeds from sale of assets	136	55			411
Retirement of capital leases, bonds and loans		(9)			
Bond sale proceeds and loans received					
Interest paid on long-term debt				(611)	
<b>Net cash provided (used) by capital and related financing activities</b>	<b>(1,459)</b>	<b>46</b>		<b>(611)</b>	<b>(11,585)</b>
<b>Cash flows from investing activities:</b>					
Interest	399	93	(3)		642
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(29)</b>	<b>616</b>	<b>1</b>	<b>4,478</b>	<b>(4,328)</b>
Cash and cash equivalents - beginning of year	12,358	3,057	601	81,920	19,373
Cash and cash equivalents - end of year	12,329	3,673	602	86,398	15,045
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>					
Operating income (loss)	(42)	1,109		(15,612)	(2,128)
<b>Adjustments for non-cash activities:</b>					
Inc (dec) in compensated absences		6			9
Inc (dec) in accrued payroll		(283)			(131)
Inc (dec) in due to other funds	5,236	(2)	50	253	49
Inc (dec) in accounts payable	(103)	(148)		1,237	651
Inc (dec) in claims and judgments				18,763	
Inc (dec) in deferred credits and other liabilities		1			1
Dec (inc) in accounts and notes receivable	167	12		1,265	89
Dec (inc) in due from other funds	(1,639)	(193)	(135)	(273)	(503)
Dec (inc) in Inventory of materials and supplies		99			(106)
Dec (inc) in other current assets					
Depreciation	1,809	95			8,278
<b>Net cash provided by (used in) operating activities</b>	<b>5,428</b>	<b>696</b>	<b>(85)</b>	<b>5,633</b>	<b>6,209</b>
<b>Non-cash investing and capital financing activities:</b>					
Accrued Interest	128	38			177
Capital acquisitions included in accounts payable	41				1,171
<b>Total non-cash investing and capital financing activities</b>	<b>\$ 169</b>	<b>38</b>			<b>1,348</b>



# Combining Financials Internal Service Funds

**COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
For the Year Ended June 30, 2006  
(In Thousands)**

(Continued)	Facilities Management Fund	Information Technology Fund	Other Miscellaneous Internal Service Funds	Total Internal Service Funds
<b>Cash flows from operating activities:</b>				
Cash received from customers	\$ 3,133	9,612	4,145	23,497
Cash received from other funds	75,185	94,093		243,898
Other receipts	1			1
Cash payments to suppliers	(60,674)	(93,754)	(2,395)	(173,937)
Cash payments to employees	(20,890)			(29,913)
Cash payments to other funds	(526)	(195)	(41)	(4,938)
Cash paid for judgments and claims				(32,655)
Other payments	(348)		(4)	(730)
Net cash provided (used) by operating activities	(4,119)	9,756	1,705	25,223
<b>Cash flows from noncapital financing activities:</b>				
Operating grants	1,081			945
Transfers from other funds	1,391	6,412		9,369
Transfers to other funds	(906)		(1,083)	(7,381)
Collections on advances to other funds				148
Other noncapital increases	2,291			2,291
Other noncapital (decreases)				(851)
Net cash provided (used) by non-capital financing activities	3,857	6,412	(1,083)	4,521
<b>Cash flows from capital financing activities:</b>				
Capital contributions				
Acquisition of capital assets		(7,785)		(21,376)
Proceeds from sale of assets				602
Retirement of capital leases, bonds and loans	(165)			(174)
Bond sale proceeds and loans received	1,215			1,215
Interest paid on long-term debt	(73)	(347)		(1,031)
Net cash provided (used) by capital and related financing activities	977	(8,132)		(20,764)
<b>Cash flows from investing activities:</b>				
Interest	5		(1)	1,135
Net increase (decrease) in cash and cash equivalents	720	8,036	621	10,115
Cash and cash equivalents - beginning of year	4,155	41,421	1,393	164,278
Cash and cash equivalents - end of year	4,875	49,457	2,014	174,393
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>				
Operating income (loss)	(6,713)	(4,214)	1,509	(26,091)
<b>Adjustments for non-cash activities:</b>				
Inc (dec) in compensated absences	34			49
Inc (dec) in accrued payroll	(603)			(1,017)
Inc (dec) in due to other funds	1,552	803	1	7,942
Inc (dec) in accounts payable	1,346	8,737	213	11,933
Inc (dec) in claims and judgments				18,763
Inc (dec) in deferred credits and other liabilities	130			132
Dec (inc) in accounts and notes receivable	691	(689)		1,535
Dec (inc) in due from other funds	(540)	(429)	(1)	(3,713)
Dec (inc) in Inventory of materials and supplies	(2)		(33)	(42)
Dec (inc) in other current assets	(86)			(86)
Depreciation	72	5,548	16	15,818
Net cash provided by (used in) operating activities	(4,119)	9,756	1,705	25,223
<b>Non-cash investing and capital financing activities:</b>				
Accrued Interest				343
Capital acquisitions included in accounts payable				1,212
Total non-cash investing and capital financing activities \$				1,555





## Combining Financials Agency Funds

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### **AGENCY FUNDS**

Agency funds are used to account for situations where the County's role is purely custodial, such as the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. Accordingly, assets reported in the agency funds are offset by a liability to the party on whose behalf they are held.

### **PROPERTY TAXES COLLECTIONS FUNDS**

These funds are used for recording the collection and distribution of property taxes.

### **OTHER AGENCY FUNDS**

These funds maintain assets held in an agent capacity for other governments, organizations and individuals. These assets do not support the county's programs or services. Any portion of agency fund assets held at fiscal year end for other funds are reported in those funds rather than in the agency funds.



## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

### Agency Funds

For the Year Ended June 30, 2006

(In Thousands)

	Beginning Balance	Additions	Deductions	Ending Balance
<b>PROPERTY TAX COLLECTION FUNDS</b>				
<b>ASSETS</b>				
Pooled cash and investments	\$ 58,704	15,423,113	15,431,497	50,320
Accounts receivable	2,594	618,185	617,809	2,970
Property taxes receivable		4,554,243	4,554,243	
<b>Total assets</b>	<b>61,298</b>	<b>20,595,541</b>	<b>20,603,549</b>	<b>53,290</b>
<b>LIABILITIES</b>				
Accounts payable	4,672	1,443,334	1,444,646	3,360
Due to other governments	56,626	20,124,452	20,131,148	49,930
<b>Total liabilities</b>	<b>61,298</b>	<b>21,567,786</b>	<b>21,575,794</b>	<b>53,290</b>
<b>OTHER AGENCY FUNDS</b>				
<b>ASSETS</b>				
Pooled cash and investments	356,995	22,138,314	22,116,536	378,773
Cash with fiscal agents	11,409	15,584	17,717	9,276
Accounts receivable	26,445	151,566	154,195	23,816
<b>Total assets</b>	<b>394,849</b>	<b>22,305,464</b>	<b>22,288,448</b>	<b>411,865</b>
<b>LIABILITIES</b>				
Accounts payable	41,006	2,526,942	2,546,305	21,643
Due to other governments	353,843	3,203,483	3,167,104	390,222
<b>Total liabilities</b>	<b>394,849</b>	<b>5,730,425</b>	<b>5,713,409</b>	<b>411,865</b>
<b>TOTAL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Pooled cash and investments	415,699	37,561,427	37,548,033	429,093
Cash with fiscal agents	11,409	15,584	17,717	9,276
Accounts receivable	29,039	769,751	772,004	26,786
Property taxes receivable		4,554,243	4,554,243	
<b>Total assets</b>	<b>456,147</b>	<b>42,901,005</b>	<b>42,891,997</b>	<b>465,155</b>
<b>LIABILITIES</b>				
Accounts payable	45,678	3,970,276	3,990,951	25,003
Due to other governments	410,469	23,327,935	23,298,252	440,152
<b>Total liabilities</b>	<b>\$ 456,147</b>	<b>27,298,211</b>	<b>27,289,203</b>	<b>465,155</b>